

**R877. Tax Commission, Motor Vehicle Enforcement.**

**R877-23V. Motor Vehicle Enforcement.**

**877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302.**

~~[A-]~~ (1) Every dealer desiring to issue temporary permits for the operation of motor vehicles shall make application to the Motor Vehicle Enforcement Division. If the privilege is extended, the dealer will receive a series of permits, consecutively numbered. The numbers shall be recorded by the division and charged to the dealer.

~~[B-]~~ (2) If a vehicle purchaser requests a temporary permit, the dealer shall issue no more than one temporary registration permit, in numerical sequence, for each motor vehicle sold.

~~[C-]~~ (3) The expiration date on the original permit shall be legible from a distance of 30 feet.

~~[D-]~~ (4) The permit shall be displayed at the rear of the motor vehicle, in a place where the printed information on the permit and the expiration date may be easily seen.

~~[E-]~~ (5) Temporary permits must not be placed in rear windows or permit holders with less than seventy percent light transparency.

~~[1-]~~ (a) If a permit holder is used, it must not cover any of the printed information on the permit, including the expiration date.

~~[2-]~~ (b) If a license plate frame is used in conjunction with a permit holder, it must not cover any printed information or expiration date on the permit.

~~[3-]~~ (c) Temporary permits must be protected from exposure to the weather and conditions that would render them illegible.

~~[F-]~~ (6) If a temporary permit is filled out incorrectly, the sale of the vehicle is rescinded, or for some other reason the permit is unusable, the dealer must return the permit to the Motor Vehicle Enforcement Division, together with the stub, and it will not be considered issued. If the permit is placed on a vehicle and the sale has not been rescinded, the permit will be considered issued and the dealer is liable for the registration fee for the vehicle together with any applicable penalties.

~~[G-]~~ (7) A dealer's temporary permits may be audited at any time and the dealer required to pay for all outstanding permits. The registration fee charged will be for a passenger car unless the dealer is licensed to sell only motorcycles or small trailers.

~~[1-]~~ (a) If the dealer's records indicate that the permit was issued for a vehicle other than that for which the dealer was billed, the dealer must submit the proper fee and penalty.

~~[2-]~~ (b) If the records disclose that the permit was cleared properly, the dealer must furnish the license number of the vehicle for which the permit was issued and the date of issue.

~~[3-]~~ (c) A dealer shall resolve any outstanding permit billings by payment of fees and penalties or by reconciling the permits before any additional permits will be issued to the dealer. This action will not be construed to be a cancellation of a dealer's privilege of issuing temporary permits, but merely a function of the division's routine audit and billing procedure.

~~[H-]~~ (8) The dealer shall keep a written record in numerical sequence of every temporary registration permit issued. This record shall include all of the following information:

~~[1-]~~ (a) the name and address of the person or firm to whom the permit is issued;

~~[2-]~~ (b) a description of the motor vehicle for which it was issued, including year, make, model, and identification number;

~~[3-]~~ (c) date of issue;

~~[4-]~~ (d) license number;

~~[5-]~~ (e) in the case of a commercial vehicle, the gross laden weight for which it was issued.

~~[I-]~~ (9) In exceptional circumstances a dealer as agent for the division may issue an additional temporary permit for a vehicle by following the procedures outlined below:

~~[1-]~~ (a) The dealer must contact the division and request an extension permit for a particular vehicle. If the request is denied, no extension permit will be issued.

~~[2-]~~ (b) If the extension permit is approved, the division shall issue the dealer an approval number. This number must be recorded by the dealer in its temporary permit record and on the permit and stub in the space provided for the license number. The space provided on the permit and stub for the dealer name must be completed with the words "State Tax Commission" and the dealer's license number. The remainder of the permit and stub will be completed as usual.

~~[3-]~~ (c) The dealer must return the permit stub to the division within ~~[30]~~ 45 days from the date it is issued.

~~[4- Extension permits will not be granted for vehicles for which a nonresident affidavit was submitted in lieu of sales tax.]~~

~~[5-]~~ (d) A dealer may not issue an extension permit if it is determined that the dealer has been granted extensions for more than 2% of the permits issued to the dealership during the past three months. This percentage is calculated by dividing the number of extensions granted the dealer during the past three months by the permits issued by the dealer during the past three months.

~~[J-]~~ (10) All extension permits issued by dealers under this rule are considered issued by the division.

~~[K-]~~ (11) When a motor vehicle is sold ~~[to a nonresident]~~ for registration in another state, the stub portion of the temporary permit shall be filed with the division within ten days from the date of issue, accompanied by ~~[a nonresident affidavit and]~~ the required fee. The sale must be reported in the dealer's monthly report of sale required by Section 41-3-301(2)(b). If the permit stub~~[-nonresident affidavit,]~~ and the required fee are not postmarked or received by the division within ~~[30]~~ 45 days, a penalty equal to the required fee shall be collected pursuant to Section 41-3-302.

~~[L-]~~ (12) The temporary registration card, attached to the temporary permit, must be detached and given to the customer at the time the temporary permit is issued. This temporary registration card must be kept in the vehicle while the temporary permit is displayed.

**KEY: taxation, motor vehicles**